

Joint Financial Management Improvement Program

Reporting Examples

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Do We Need Federal F/S?

- The current reporting model and statements have driven improved internal controls, data integrity, and audit opinions over the last 20 years.
- Who is reading our statements?
- Is there a way to maintain or increase internal controls/data integrity while finding more USEFUL reporting formats?

Current Reporting Model



Statement of Net Cost		
for the years ended September 30, 2012 and September 30, 2011		
(dollars in thousands)	FY 2012	FY 2011
Provide Natural and Cultural Resource Protection		
Gross Costs	\$ 8,525,594	\$ 8,537,412
Less: Earned Revenue	914,622	810,047
Net Cost	7,610,972	7,727,365
Manage Energy, Water & Natural Resources		
Gross Costs	5,613,721	4,996,796
Less: Earned Revenue	1,846,803	1,938,482
Net Cost	3,766,918	3,058,314
Advance Government to Government Relationships		
Gross Costs	4,806,140	7,915,007
Less: Earned Revenue	341,386	391,431
Net Cost	4,464,754	7,523,576
Provide a Scientific Foundation for Decision Making		
Gross Costs	1,582,292	1,586,986
Less: Earned Revenue	387,155	374,231
Net Cost	1,195,137	1,212,755
Building a 21st Century Department of the Interior		
Gross Costs	421,437	339,416
Less: Earned Revenue	2,892	3,499
Net Cost	418,545	335,917
Reimbursable Activity and Other		
Gross Costs	3,649,155	3,500,722
Less: Earned Revenue	1,872,634	1,808,753
Net Cost	1,776,521	1,691,969
TOTAL		
Gross Costs	24,598,339	26,876,339
Less: Earned Revenue	5,365,492	5,326,443
Net Cost of Operations (Notes 17 and 19)	\$ 19,232,847	\$ 21,549,896

Current Reporting Cont'd



2014 Q2 March

UDO MEASURES 2014 Q2 March

	TAB 3 PCS with last activity before 9/30/11	TAB 4 UDO with PoP expired >90 days ago	TAB 5 count of UDOs open amt <3% of original amt and <\$20,000	Tab 6 Grant UDOs with PoP expired >180 days ago
BLM	20.71%	8.14%	4.29%	4.72%
BOEM	0.00%	10.26%	pass	0.12%
BOR	0.00%	39.54%	3.27%	1.87%
BSEE	0.00%	1.39%	2.26%	0.00%
DO	3.41%	14.20%	6.68%	9.32%
FWS	7.55%	3.80%	5.47%	1.24%
IA	0.00%	16.01%	2.89%	13.40%
NPS	0.00%	15.96%	4.65%	15.90%
OSMRE	0.79%	0.47%	4.12%	0.35%
USGS	0.77%	6.69%	4.55%	2.18%
ALL	6.52%	12.89%	4.64%	4.41%
GREEN	0 - 5 %	0 - 5 %	0 - 5 %	0 - 5 %
YELLOW	> 5 % - 10 %	> 5 % - 10 %	> 5 % - 10 %	> 5 % - 10 %
RED	> 10 %	> 10 %	> 10 %	> 10 %

REIMBURSABLE AGREEMENT MEASURES (UFCO) 2014 Q2 March

	TAB 7 UFCO % of \$ available to obligate in expired years	TAB 8 UFCO in unexpired appropriation but expired PoP (gl 4221 4222)	TAB 9 UFCO bal <5% of original UFCO (gl 4221 4222)	TAB 10 UFCO Advance from Others >180 days old (gl 2310)	TAB 11 AR Unbilled bal >60days past PoP (gl 4251)
BLM	0.00%	2.71%	1.60%	100.00%	pass
BOEM	0.00%	0.48%	pass	0.00%	pass
BOR	0.01%	1.04%	0.06%	82.34%	-0.24%
BSEE	0.00%	pass	pass	0.23%	pass
DO	-1.33%	16.43%	2.90%	70.48%	23.51%
FWS	0.33%	5.28%	1.04%	60.24%	35.63%
IA	0.08%	2.08%	4.40%	25.76%	2.23%
NPS	0.00%	12.40%	0.59%	86.58%	6.38%
OSMRE	0.00%	pass	0.00%	0.00%	0.00%
USGS	-0.25%	0.90%	0.29%	101.44%	9.69%
ALL	0.07%	7.59%	1.45%	73.77%	17.63%
GREEN	0 - 3 %	0 - 3 %	0 - 1 %	0 - 15 %	0 - 3 %
YELLOW	> 3 % - 6 %	> 3 % - 6 %	> 1 % - 3 %	>15% - <30%	>3 % - 6 %
RED	> 6 %	> 6 %	> 3 %	>30%	> 6 %



Exercise

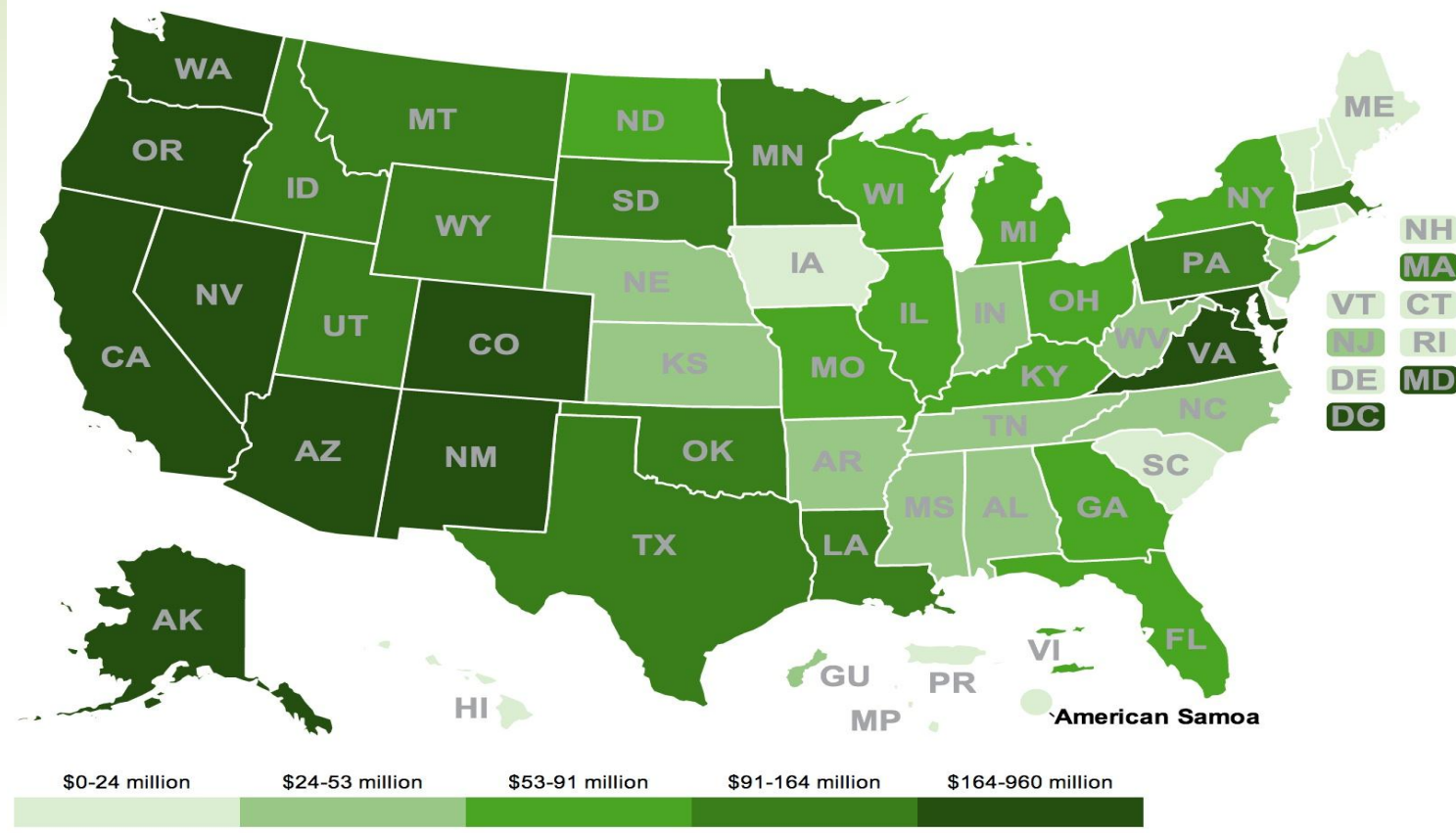
- <http://www.doi.gov/pfm/afr/2013/maps/index.cfm>
- AGA Denver & Baltimore Experiment

New Accounting Model



FY 2013 Domestic Expenditures by State

Department of the Interior



Notes:

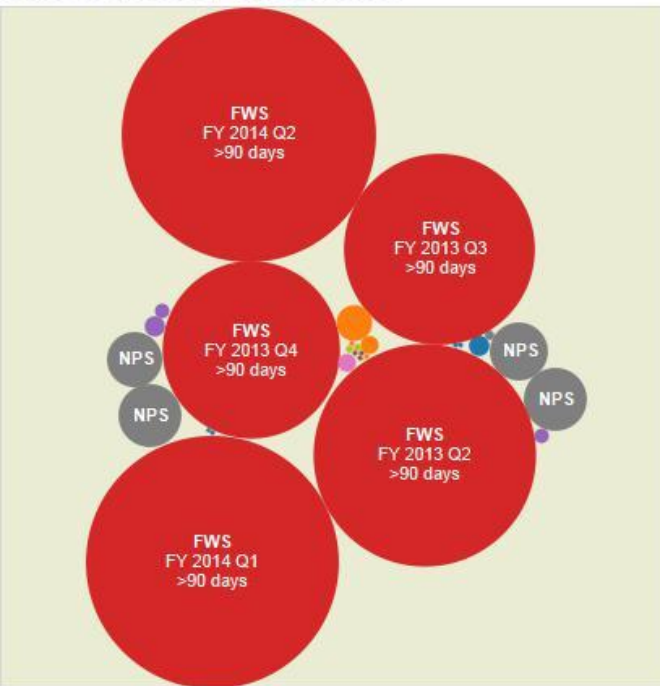
*Bureau of Reclamation expenditures are excluded due to accounting system conversion in-progress

– **All payroll expenditures are excluded from the map

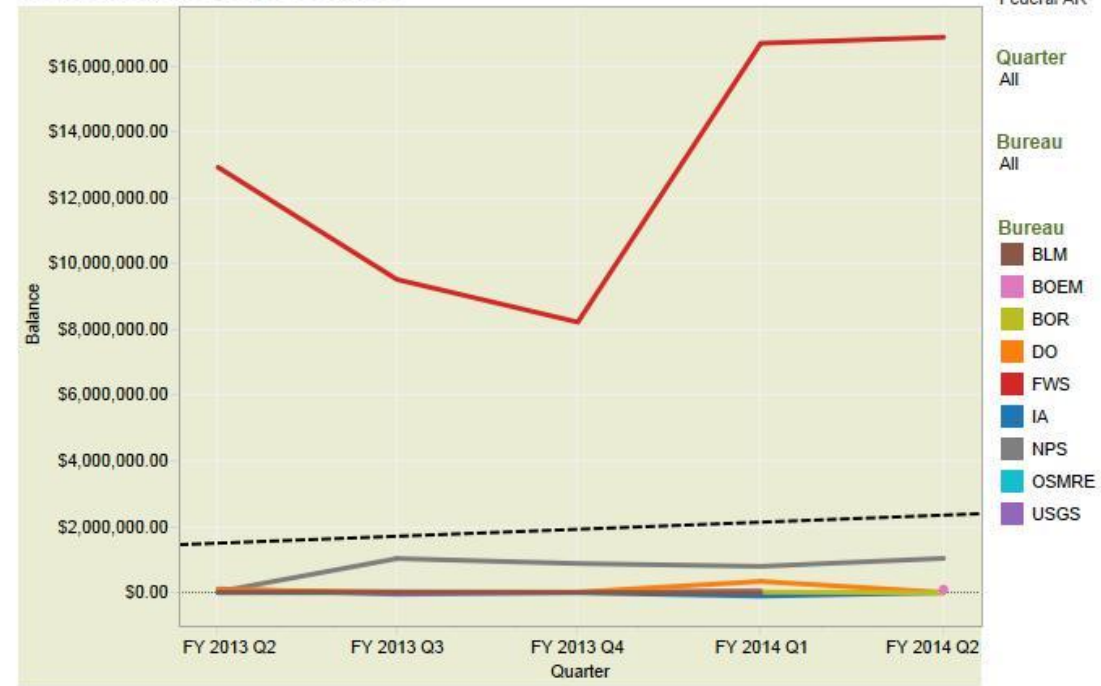
Accounts Receivable with Federal Trading Partners >90 days

As of February 28, 2014

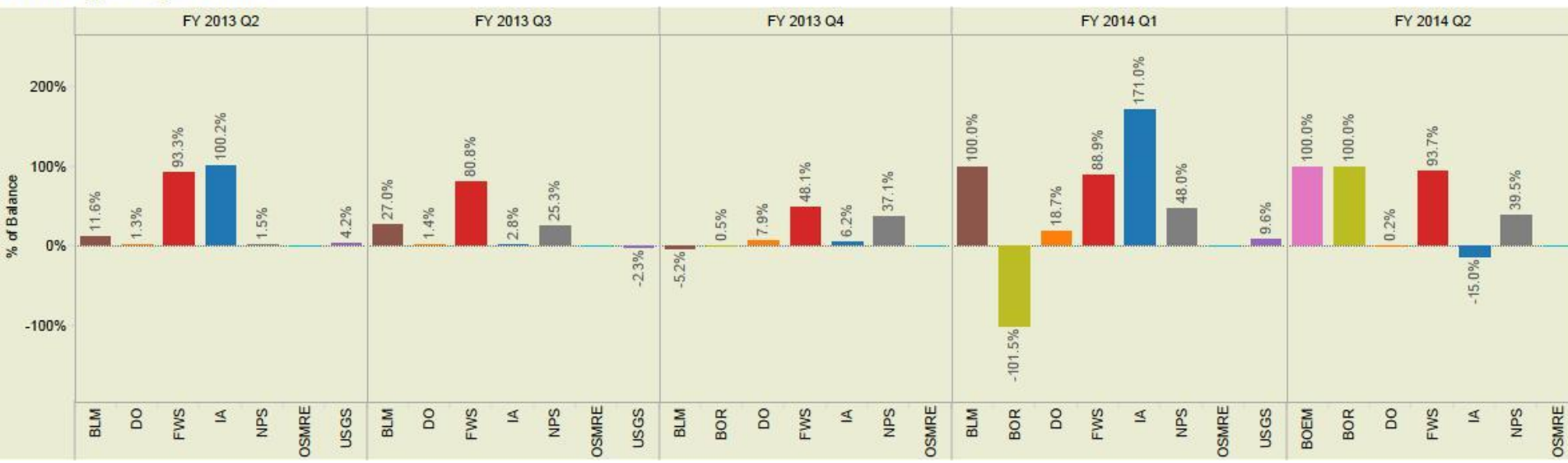
Packed Bubbles by Aged Balance



Trend Analysis of Aged Balance



Percentage of Aged Balance



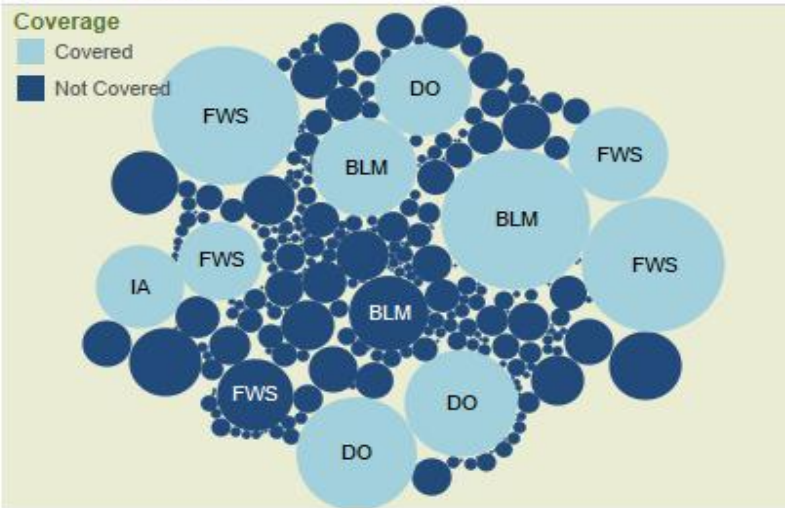
Downward Adjustments to Prior Year Recoveries

As of February 28, 2014

Top 10 Current Downward Adjustments

Rank	Bureau	Fund	Account	Research Amount
1	BLM	XXXL5232AR	4871	\$20,555,872.23
2	FWS	XXXF5029WA	4871	\$20,037,514.78
3	FWS	XXXF8151SA	4871	\$18,939,127.69
4	DO	XXXD4529NP	4871	\$13,483,357.01
5	DO	XXXD4523WD	4871	\$11,903,036.78
6	BLM	XXXL1109AF	4871	\$10,139,538.59
7	FWS	XXXF5579CI	4871	\$9,286,951.30
8	DO	XXXD4523WH	4871	\$8,712,573.51
9	IA	134A2100DD	4871	\$7,221,692.23
10	FWS	134F1611MD	4871	\$6,519,384.21

Top 10 Coverage



Research
Downward PY Recoveries

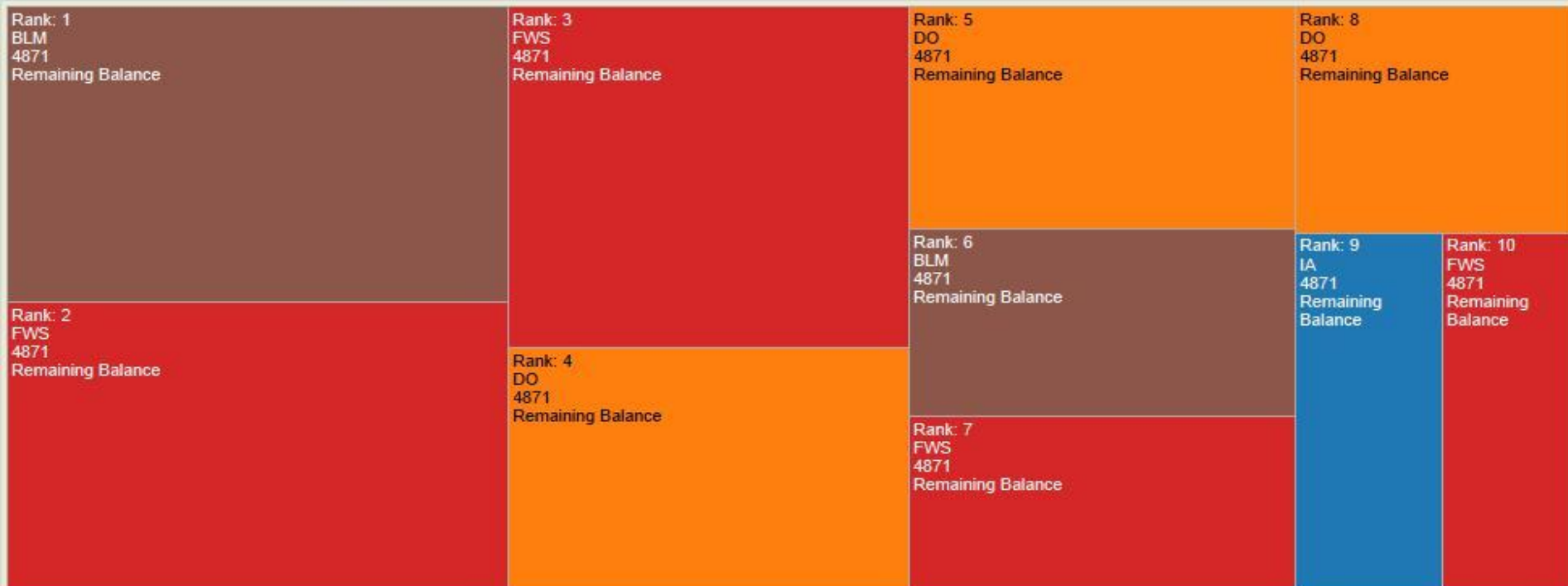
Top N
10

Bureau
All

Bureau

- BLM
- DO
- FWS
- IA

Top 10 Current Downward Adjustments



Undelivered Orders - Expired PoP >90 days

As of February 28, 2014

Contract Issuing Office

Metric

Expired PoP

Quarter

FY 2014 Q2

Bureau

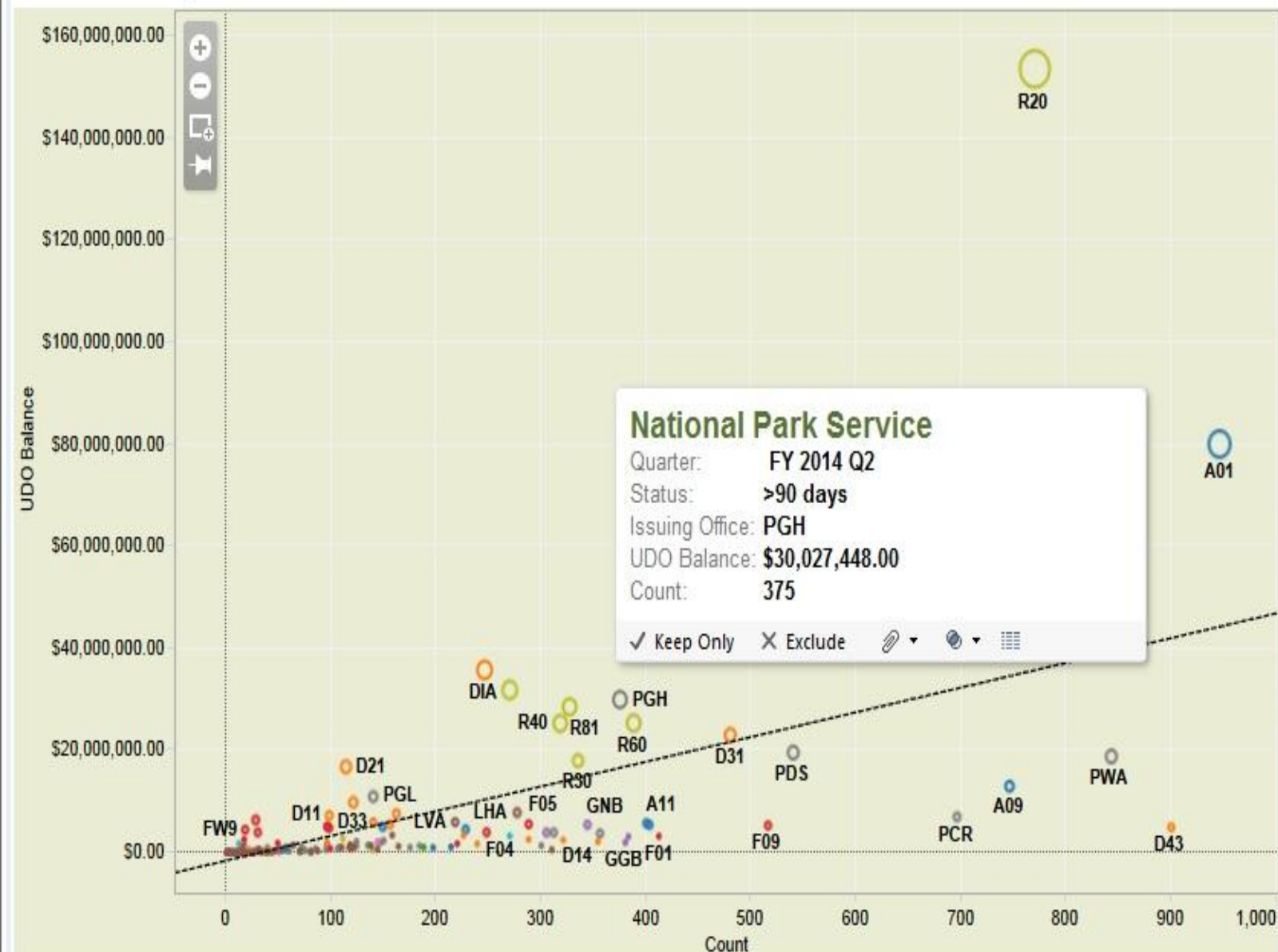
(All)

Bureau

- BLM
- BOEM
- BOR
- BSEE
- DO
- FWS
- IA
- NPS
- OSMRE
- USGS

Quarter

FY 2014 Q2



New Accounting Model



National Park Service

- ▶ *Managed 397 Park Units including the Grand Canyon and the Washington Monument, comprising nearly 85 million acres of land in 49 states, U.S. insular areas, and Territories*
- ▶ *Hosted over 279 million visits throughout the National Park system*
- ▶ *Maintained over 71,000 fragile and irreplaceable archeological sites, preserving links to our country's cultural and historical past*

NPS	(dollars in thousands)
Gross Cost	\$ 3,637,504
Earned Revenue	524,970
Net Cost	\$ 3,112,534

Indian Affairs

- ▶ *Managed 55 million surface acres and 57 million acres of subsurface minerals estates held in trust by the U.S. for individuals and tribes*
- ▶ *Provided education services to approximately 42,000 Indian students through 183 schools and dormitories*
- ▶ *Works in partnership with the more than 566 federally recognized Indian tribes to build stronger economies and safer Indian communities*

IA	(dollars in thousands)
Gross Cost	\$ 4,631,638
Earned Revenue	418,587
Net Cost	\$ 4,213,051



Questions?

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